

Tobacco Products Purchased on the Internet Are Taxable

**Failure to pay the tobacco tax is a crime.
If you buy and receive untaxed tobacco
over the Internet, you are *breaking the law*.**

Regardless of what Internet sites say,
their tobacco products are not tax free.
You are responsible for paying the tax.



Failure to pay the tax is punishable by:

- Fine of \$250 for first pack of cigarettes, plus \$10 for each additional pack
- Maximum fine of \$50,000
- Imprisonment

Federal and state laws require sellers, including Sovereign Indian nations, to report sales information (name, address, what was purchased) to the Department of Revenue.

For more information, call the Montana Department of Revenue's Tobacco Tax Unit at (406) 444-6900.